

problem on the X2 rocket. Harold Berke's leadership and expertise were integral to other projects, such as the Agena Engine, Rascal Missile, Minute Man Missile, and the engine that ensured America's astronauts were returned safely from the moon.

Harold Berke's contributions were not limited to engineering and aerospace. A loving husband and father, Harold Berke married the late Leah Rose in 1949. They were the proud parents of two sons, Ronald and Daniel. Together with his sons, Harold Berke built award-winning show cars, including a series of Corvettes, and a 1968 Camaro that won 30 awards in 10 shows.

Mr. Speaker, I ask that this Congress join me in remembrance of Harold Berke's contributions to American rocketry and aerospace, and that we salute him in memoriam for his ability and leadership.

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STARK/MOAKLEY COBRA COVERAGE EXTENSION & AFFORDABILITY ACT OF 2001

**HON. JOHN JOSEPH MOAKLEY**

OF MASSACHUSETTS

IN THE HOUSE OF REPRESENTATIVES

*Thursday, May 24, 2001*

Mr. MOAKLEY. Mr. Speaker, I am very pleased to join with my colleague and good friend PETE STARK (D-CA) today in introducing our legislation the "COBRA Coverage Extension and Affordability Act of 2001." This legislation combines and expands earlier individual legislation that each of us introduced to help extend and improve this provision from the 1986 COBRA bill.

The original COBRA law allows employees who face a covered change in their work status and would otherwise lose their health insurance to continue that same coverage for a period of up to 36 months depending on the situation. Under that law, covered employees would pay up to 102 percent of the cost of their current health insurance plan—the employee and employer costs plus an additional fee to cover administrative expenses. Although the law says the coverage can last up to 36 months in some cases, most coverage is limited to 18 months.

Our bill would change the law in three ways. First, it would allow anyone covered by the COBRA statute to maintain that coverage for up to five years under the existing rules. He or she would still be responsible for the entire cost of the insurance policy plus the 2 percent administrative fee but would not have to face loss of insurance coverage or reduction in benefits while looking for a job with comparable health insurance. Next, it would expand the program to individuals who are over the age of 55 and qualified for COBRA coverage to extend their coverage until they become eligible for Medicare. If they go beyond five years, the cost of the premium would go to 125 percent of the policy to help cover increased health care costs that may occur. Lastly, and perhaps most importantly, the bill provides a 50 percent refundable tax credit of the premium to help offset the cost of this coverage to the individual. This provision will make such coverage far more affordable to

those for whom the cost is an economic burden.

In today's changing and challenging job market layoffs and reductions in staffing are becoming increasingly common and employees are forced to change jobs more often. Additionally, many businesses either do not offer health insurance at all, offer coverage that is not as comprehensive as the employee's previous plan, or do not make coverage available until the employee has been on the job for a specified period of time. Furthermore, many job hunters change jobs frequently or take short-term or temporary employment simply to pay the bills while searching for a job that is more suitable to his or her field of expertise. Eighteen months often is not long enough for many individuals to find employment that offers comparable coverage.

However, the cost under this bill, though generally far less than acquiring private health insurance on the open market, can still be a substantial expense or even a roadblock to the employee. The bill's 50 percent tax credit for premium costs would greatly reduce that financial burden. And, most importantly, the individual would be able to continue the same policy with the same coverage. This becomes particularly important if that person or his or her family has a pre-existing condition that needs specific care or anticipates an upcoming medical need such as surgery or pregnancy. Continuity of care can be extremely important and in some cases even life-saving. While the recently enacted Health Insurance Portability Act allows individuals losing their coverage to obtain health insurance without bias with regard to a pre-existing condition, it does not guarantee the same plan coverage and it does not guarantee coverage at a comparable cost. Our bill does.

This bill is not the only solution to our nation's growing number of uninsured Americans. But it will help protect many of our nation's workers who face losing health insurance coverage due to job loss. It is not always possible to know if or when we will need health care either for ourselves or our families. But when we are faced with a debilitating illness, a serious accident, or even a joyous event like an upcoming birth, our main concern shouldn't be the cost and whether or not our insurance will be adequate. Please join with Rep. STARK and me in supporting this legislation.

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PEARL HARBOR

**HON. JACK QUINN**

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

*Thursday, May 24, 2001*

Mr. QUINN. Mr. Speaker, as all Americans prepare to celebrate the Memorial Day weekend, I think it is appropriate for all of us to take some time and reflect on the sacrifice that those men and women, past and present, who served our country have made. This weekend, the movie Pearl Harbor will open throughout the Nation. Once again, Americans of all ages will be reminded of this tragedy, as well as the bravery and courage our service men and women demonstrated.

President Franklin Roosevelt declared it, "A day that will live in infamy." In the pre-dawn hours of December 7, 1941, the United States Pacific Fleet was destroyed by a sneak attack of the Japanese Imperial Army. Nearly 2400 military and civilian lives were lost as a result of the surprise attack and more than 1000 were wounded. The attack forced the United States into World War II, and was the first time the United States had been directly attacked since the War of 1812. It is a moment that is forever frozen in our Nation's consciousness.

I have introduced a bill, H.R. 157, that would designate December 7th as a Federal holiday. This legislation would serve as not only a tribute to those men and women who served and lost their lives at Pearl Harbor, but also all those who defended and fought for our Nation during World War II.

This week, Congress gave final approval to the much-anticipated World War II Memorial on the Mall, and this would be a fitting companion.

I hope all Members will join me in celebrating the memory and sacrifice of these brave Americans by co-sponsoring H.R. 157.

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CELEBRATING REVEREND CHARLES W. SPRINKLE

**HON. CHARLES H. TAYLOR**

OF NORTH CAROLINA

IN THE HOUSE OF REPRESENTATIVES

*Thursday, May 24, 2001*

Mr. TAYLOR of North Carolina. Mr. Speaker, today I rise to commend and celebrate the life and Golden Anniversary Celebration for Reverend Charles W. Sprinkle who has pastored Gladly Baptist Church in Candler, North Carolina for fifty years.

Reverend Sprinkle was born and reared in Madison County, North Carolina, son and grandson of pastors. He was the sixth child of fourteen, five of whom are also pastors. Following his graduation from Marshall High School, Reverend Sprinkle completed a tour of duty with the Navy.

He was called to preach in October 1950. New Morgan Hill Baptist Church licensed Reverend Sprinkle on June 20, 1951 and ordained him on July 29, 1951. In May 1951, he was asked by Gladly Baptist Church to preach and asked to be their pastor in June of the same year, fully a half a century ago. Reverend Sprinkle remains at Gladly Baptist today.

Pastor Sprinkle says that he received his training with his head buried in the Bible while on his knees. During his half-century ministry, five young men have been called to preach under his stewardship. Referring to these men as "my boys in the gospel," he is very proud of the great work they are doing for the Lord.

As the Gladly Baptist congregation grew, it became necessary to build a new church building in the early 1970s. Due to Pastor Sprinkle's leadership the new brick church they use today was completely paid for in just one year.

In the past fifty years, Pastor Sprinkle has conducted 102 revivals, performed 98 weddings and 361 funerals. Throughout the joys and sorrows, Pastor Sprinkle notes, "I have

seen good times and I have seen hard times, but God's grace was always with us. What a great God we serve!"

Reverend Sprinkle credits much of the success of his ministry to his wife, Lois, a faithful teammate for sixty years.

Mr. Speaker, I know that all of my colleagues in the House of Representatives join me in praising Reverend Charles W. Sprinkle for his fifty years of service to Gladly Baptist Church and the Lord.

#### DOMESTIC SPIRITS TAX EQUITY ACT

**HON. MAC COLLINS**

OF GEORGIA

IN THE HOUSE OF REPRESENTATIVES

*Thursday, May 24, 2001*

Mr. COLLINS. Mr. Speaker, today I am introducing a bill, along with my colleague, Representative RICHARD NEAL, to end the unequal tax treatment imposed on U.S. produced distilled spirits. At a time when other countries adopt tax laws to favor their own domestic industries, it is ironic that current U.S. tax law favors foreign products at the expense of U.S.-made products. Regrettably, that is the case with respect to distilled spirits. As members of the Committee on Ways & Means, both Mr. NEAL and I have worked for sometime to correct this inequitable situation.

Current law allows wholesalers of imported spirits to defer the federal excise tax ("FET") on such products until they are removed from a custom bonded warehouse for sale to a retailer. In contrast, the FET on U.S. produced spirits is paid "up front" by the distiller, and passed along to the wholesaler when he purchases product. Custom bonded warehouses cannot be used for domestic product, only that imported from another country. This means that the FET on U.S. produced spirits must be carried by the wholesaler as part of his inventory for as long as it takes to sell that product out of his warehouse.

Couple this disparity in time of payment with the fact that distilled spirits are the most highly taxed of all products, and you begin to understand the seriousness of the problem. At \$13.50 per proof gallon, the FET represents virtually 40 percent of the average wholesaler's inventory cost. To make matters worse, it takes an average of 60 days to sell this inventory to a retailer. The bottom line is that U.S. tax policy favors the sale of imported spirits and creates a significant financial burden for wholesalers of domestic spirits—most of which are small, family-owned businesses operating within a single state.

For the past ten years, the wholesale tier of the licensed beverage industry has advocated a tax law policy change known as "All-in-Bond." Mr. NEAL and I sponsored the Distilled Spirits Tax Simplification Act, or "All-in-Bond bill", at the beginning of the 106th Congress. Simply put, it would have extended the custom bonded warehouse concept to all spirits, not just imported product. The result would have been to defer payment of the tax on domestic product—just as we do for imported spirits—until it is removed from the warehouse for sale to a retailer.

Given the obvious inequity of current law, the bill attracted the co-sponsorship of 75 of our colleagues from both sides of the aisle. As a consequence, Mr. NEAL and I were successful in attaching the bill to a major tax reduction measure coming out of the Committee on Ways & Means in 1999, which was subsequently approved by this body.

Subsequently, Treasury/BATF raised unwarranted concerns about changing the point of collection. Additionally, distilled spirits suppliers objected because of concerns about a revenue offset provision which was added to the "All-in-Bond" proposal during committee consideration.

In an effort to build a greater consensus, we agreed to drop the provision in conference and go back to the drawing board to develop a better solution to the problem.

The "Domestic Spirits Tax Equity Act" is that better solution.

The purpose of this legislation is to compensate wholesalers for the unequal burden imposed on U.S.-produced distilled spirits under current law. We do so by allowing qualified wholesalers of domestic spirits a prepaid tax adjustment, or "PTA" which is a credit against their annual federal income tax.

The PTA is determined through a simple formula. It is equal to 40 percent of the amount paid for domestically produced spirits, times the IRS' applicable federal rate over a 60-day period. The PTA was crafted with simplicity in mind. The elements of the formula are easily verifiable and understandable by the wholesaler and the IRS, and the formula results in an accurate overall measure of the unequal float costs. In addition, unlike the "All-in-Bond" proposal, this bill does not change the current FET collection system.

Mr. Speaker, I urge my colleagues to join me in this effort to eliminate the unequal tax treatment imposed on U.S. produced distilled spirits. The PTA is a simple and targeted solution, which addresses the problem. I look forward to the passage of this important legislation so that we can ensure our domestic suppliers are not penalized by the tax code.

#### HONORING THE CAREER OF JERRY BAXTER

**HON. SCOTT MCINNIS**

OF COLORADO

IN THE HOUSE OF REPRESENTATIVES

*Thursday, May 24, 2001*

Mr. MCINNIS. Mr. Speaker, I would like to take a moment to honor a man that has spent much of his life improving the quality of life for others. Mr. Jerry Baxter has spent the last 27 years of his life entertaining the guests at the Bar D Chuckwagon in Durango, Colorado. This year, in the Bar D's 33rd season, Jerry has announced that he will be leaving for a job as a wrangler in Jackson, Wyoming. As he does, I would like to take this opportunity to honor him.

Jerry has contributed to the Durango community his entire life. His friends and family would most likely describe Jerry as a bit of a character. When Jerry was only seventeen he managed to make it on to the Paul Harvey show with his comedic tale of an experience

he had as a volunteer firefighter. Jerry gained this honor by starting a fire on his way to fight a fire. On his way to the grass fire in Hermosa, Colorado, Jerry forgot to release the emergency brake, causing the brake pads to catch fire and fall off. This in turn ignited a fire at the Aspen Rose Campground, which exceeded the size of the Hermosa fire, requiring more men to extinguish it.

Jerry will be fondly remembered by the numerous guests who have been privileged to enjoy his show. Jerry's baritone voice is well loved at the chuckwagon and will be greatly missed. The Bar D originally hired Jerry to work in their kitchen, but he quickly became a well-loved voice on the stage. Jerry speaks highly of the community that has shown him such great support over the years. When Jerry's father passed on, and he was brought to tears during his rendition of "How Great Thou Art," the community reached out to this man that they love. While grateful for his friendship, the Durango community will be sorry to see Jerry leave.

Mr. Speaker, the State of Colorado is fortunate to have citizens like Jerry Baxter within one of its communities—someone who is willing to go that extra mile for others. Colleagues, on behalf of the Western Slope of Colorado, we wish Jerry, his wife LaVerna and his children Justin, Shasta, Kyle and Kolt all the best. The Durango community is fortunate to call Jerry a friend.

#### HONORING AMERICA'S MOST DECORATED COMBAT VETERAN, LT. COL. MATT URBAN

**HON. THOMAS M. REYNOLDS**

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

*Thursday, May 24, 2001*

Mr. REYNOLDS. Mr. Speaker, as our entire nation pauses to honor its fallen heroes, our Memorial Day Observance has long held a special significance in my Congressional district. That's because, in 1865, the village of Waterloo, New York, became the first community in America to set aside a day of remembrance for those who made the ultimate sacrifice in service to their country, and has since been officially recognized as the birthplace of our modern Memorial Day holiday.

Even with this proud history, this year's Memorial Day will have an even greater significance in our area of the country. That's because on Thursday, May 31, 2001, we will pay special tribute to the most decorated combat veteran in American history, Lt. Col. Matt Urban.

When President Jimmy Carter presented Lt. Col. Urban with the Congressional Medal of Honor, 35 years after his heroic feats in World War II, the President described him as "The Greatest Soldier in American history." Born in August of 1919 in Buffalo, New York, Matt Urban received 29 awards and decorations, including seven purple hearts, and the Silver and Bronze Stars. Matt Urban's bravery and valor earned him virtually every combat medal, as well as the nickname "the Gray Ghost," from the German army.

While there are many stories of Matt Urban's feats, his heroism upon the D-Day Invasion is typical of the battlefield leadership he